DETERMINANTS OF ORGANISATIONAL BENEFICIARIES' INTENTION TO USE SPECIALISED FINANCIAL-ACCOUNTING PLATFORMS IN ROMANIA: AN EXTENDED UTAUT MODEL

Vasile Cristia*
Alexandru Ioan Cuza University of Iasi, Iasi, Romania

Abstract
This study examines organisational beneficiaries' behavioural intention to use specialised financial-accounting platforms in Romania through an extended Unified Theory of Acceptance and Use of Technology (UTAUT) framework. Six explanatory constructs are considered: performance expectancy, effort expectancy, social influence, facilitating conditions, perceived credibility, and perceived risk. The analysis draws on 285 valid questionnaire responses from companies operating in Romania and applies partial least squares structural equation modelling (PLS-SEM) to a pooled sample. Perceived credibility ($\beta = 0.431$) and performance expectancy ($\beta = 0.263$) have the largest positive path coefficients. Social influence ($\beta = 0.039$) and perceived risk ($\beta = 0.058$) exhibit smaller positive coefficients reported as statistically significant, whereas effort expectancy and facilitating conditions are not statistically significant. The model explains 47.2% of the variance in intention to use ($R^2 = 0.472$). The positive perceived-risk coefficient warrants cautious interpretation because higher scores on its indicators represent greater perceived risk. The study contributes context-specific evidence on technology-acceptance intentions in financial-accounting services and identifies perceived credibility and performance expectancy as salient predictors in the analysed sample. The cross-sectional, pooled-sample design does not support claims about causal effects or regional differences.

Keywords
financial-accounting platforms; organisational behaviour; technology adoption; perceived credibility; digital transformation

JEL Classification
M41; O33; C83

* Corresponding author, **Vasile Cristia** - vasilecristia@yahoo.com